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AUTHOR Yagielski, John
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ABSTRACT

With the introduction of zero-base budgeting (ZBB), the district took a major step toward providing more and better information on which to base allocation decisions. This manual provides an overview of the complete process to be used in formulating the budget for the second fiscal year during which ZBB is to be used. The formulation of decision packages and their structure is emphasized. A decision package identifies a discrete program, service, function, or operation in a manner designed to provide management, the board of education, and the community with a meaningful basis for evaluation and comparison. It should contain information on the purpose of the program, service, function, or operation; means for measuring success; characteristics of the operational environment, including external and internal considerations; alternative courses of action in terms of various ways, methods, and techniques of achieving a given level of service or effort, and a range of levels of service; meaningful consequences of selecting between alternatives; and a measure of costs and benefits. A timetable, forms, and various attachments are included. (Author/IRT)

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GREECE CENTRAL SCHOOL DISTRICT

BUDGET MANUAL

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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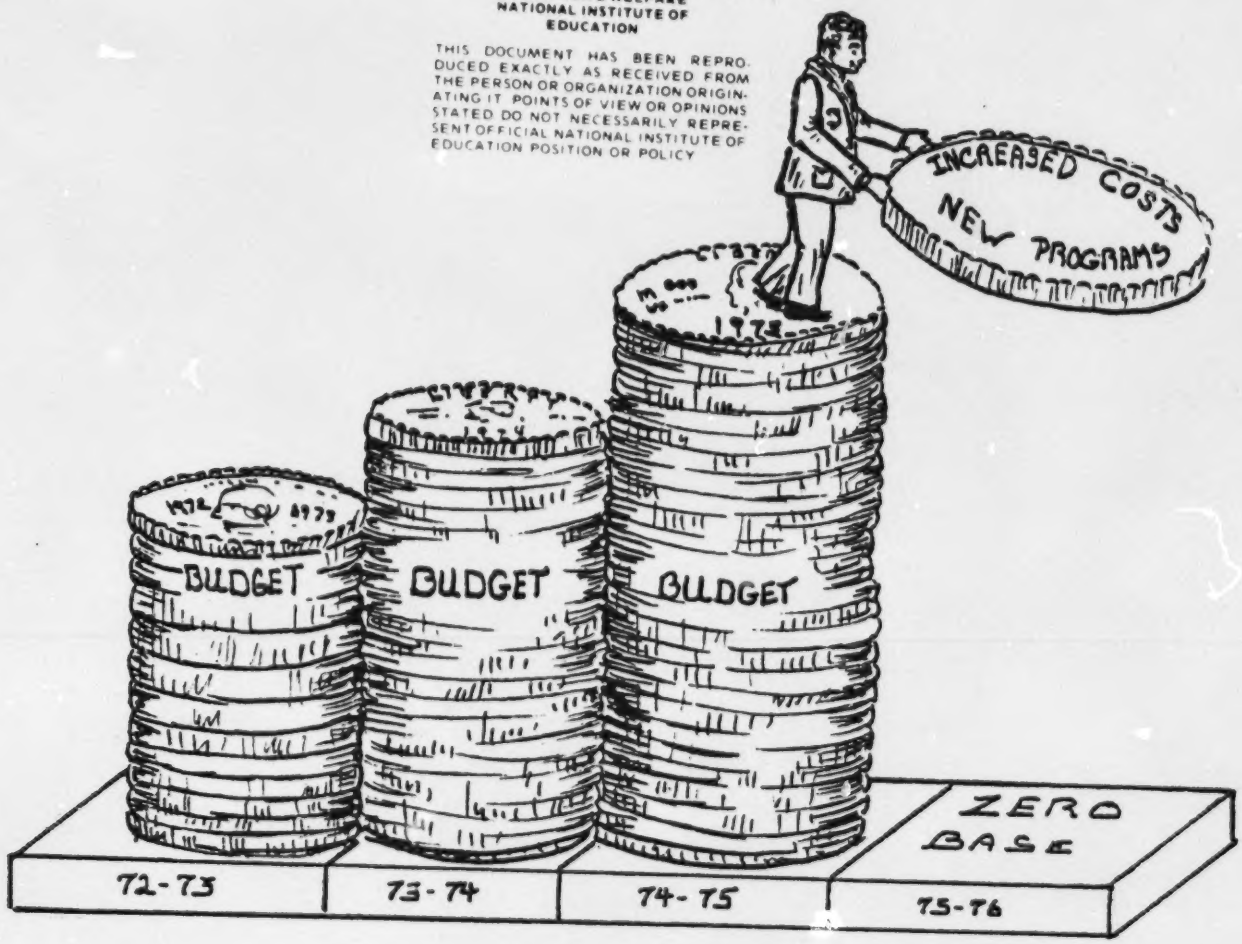


ZERO-BASE BUDGETING

Prepared by:

John Yagielski,
Assistant Superintendent/
Business & Finance

EA 009 342

GREECE CENTRAL SCHOOL DISTRICT

Budget Manual

Introduction

General Procedures for Budget Development

- Concept of Decision Package
- Structure of Decision Package & Alternatives
- Multi-Location Decision Packages

General Timetable

Decision Package Forms - Instructions & Definitions

Budget Resource Requirements

Attachments

- Enrollment Projections
- Decision Package - Standard Titles
- Decision Package - Coding Structure

GREECE CENTRAL SCHOOL DISTRICT

Introduction

The aim of a budgeting system is to provide a sound basis for prudent decisions concerning the allocation of resources to meet the District's goals and objectives. As resources become more and more scarce, the importance of this system is magnified. With the introduction of Zero-Base Budgeting last year, we took a major step toward providing more information and better information upon which allocation decisions can be based.

Although we encountered difficulty and the effort devoted to the start-up of this new system was considerable, the benefits derived exceeded our costs. The base we built from last year's experiences will continue to yield benefits without the need for unusual or extended efforts.

A review of the procedures we employed pointed to a number of required and desired refinements and improvements. The compilation of this manual is the most obvious. The purpose of the manual is to provide all interested parties with an overview of the complete process to be used in formulating the budget for our next fiscal year. It is not intended to be exhaustive. Throughout the process, a number of supplementary documents will be developed and issued. This manual does cover the essential changes and provides the framework needed to permit an understanding of the process.

GREECE CENTRAL SCHOOL DISTRICT

General Procedures For Budget Development

A Decision Package identifies a discrete program, service, function, or operation in a manner designed to provide management, at all levels, the Board of Education, and the community with a meaningful basis for evaluation and comparison. This should include information on: (a) the purpose of the program, service, function, or operation; (b) means for measuring success; (c) characteristics of the operational enviroment, covering forces external to the District (e.g. mandates) and internally developed assumptions and considerations; (d) alternative courses of action both in terms of various ways, methods, technique of achieving a given level of service or effort, and a range of levels of service; (e) meaningful consequences of selecting between and among alternatives; and (f) measure of costs and benefits.

Last year's preparation of Decision Packages provided the essential building blocks of our current budget. The procedures to be followed in developing our budget for the coming year stems from our experience with Zero-Base Budgeting last year. Revisions have been made to the procedure employed to develop our current budget, however. The changes are designed to improve upon the fine start made in implementing Zero-Base Budgeting. A great deal of the work completed last year will flow smoothly into the procedures established for this year. The general procedures for this year are summarized in Chart A. The following comments detail this procedure.

Formulating Decision Package

Last year some 150 discrete programs, services, or operations were identified. These packages will serve as the base for starting this year's efforts.

The initial task to be addressed by each Package Manager (in the case of multi-location packages, the Package Coordinator) is the review and documentation of general information about the packages. That is, the purpose, quantitative measures, and characteristics of the operational enviroment (i.e. mandates, constraints, assumptions, etc.). The first two of these items merely require updating and refining the work of last year. The last item was added to provide needed information to help bring into prospective the external and internal forces and influences which often shape the purpose of a package, govern the way in which the purpose is achieved, or controls the level of service or effort. All the information is documented in a common fashion on the forms provided (see next section for specific instructions.)

Structure of Decision Packages & Alternatives

There are two dimensions to be considered when developing each Decision Package and related Alternatives. The first deals with various methods or techniques of achieving a given level of service. The second concerns the concept of "level of service" or "level of effort" (see Chart B.)

Structure of Decision Packages & Alternatives (Cont'd.)

Various Methods and Techniques - This analysis identifies alternative ways of achieving a given level of service. This examination should consider such things as: resource tradeoffs (e.g. fewer teachers and more aides); merger with other functions; contracting with outside vendors to replace District operations; etc.

Upon completion of the analysis, the Package Manager must select the best alternative for inclusion in the Decision Package and the related levels of service alternatives.

Only one Decision Package is prepared using the recommended way of performing the program, function, activity. Other alternative ways considered, but not selected, are documented giving explanations of why they were not chosen. (See next section for instructions on form to be used for this.)

Level of Service - This analysis identifies up to four (4) alternative levels.

A. Preferred Level of Service - This level of service is concerned with regular or normal District planning for each program, function, or activity. The emphasis is on achieving the stated purpose of the Decision Package. The inclusion of this level is designed to provide an opportunity to request and justify a realistic increase (not "blue sky") from the current level of service for a given package. In a number of cases, the current level of service is adequate to achieve the stated purpose of a package. Therefore, the current level of service may also become the preferred level of service.

B. Current Level of Service - This level of service category is designed to accommodate that which is currently in place for a given Decision Package. In past years, this has been referred to as "move the District's programs and services ahead one year with normal and required adjustments." As noted above, it is possible that this level is identical to the preferred level of service.

C. Reduced Level of Service - This level of service is best illustrated by our prior experiences with austerity budgets. The concept of austerity should, however, be viewed in a broader sense than the traditional austerity which affected only a limited number of expenditures (i.e. library books, equipment, capital improvements, transportation, and interscholastic sports.) For example, staff reductions, which in prior austerity budget definitions have not been considered, should be reviewed when exploring a reduced level of service. This level of service may not completely achieve the stated purpose of the Decision Package but it should identify and attack the most important elements.

D. Minimum Level of Service - When examining this level of service, consideration should first be given to defining minimum legal requirements. Beyond this, consideration should be given to the elimination of the service. This level of service may not completely achieve the stated purpose of the Decision Package but it should identify and attack the most important elements.

Level of Service (Cont'd.)

Decision Package Managers should consider both types of alternatives in reviewing and evaluating each program, service, etc. The identification of different ways of achieving the package purpose should come first. After selecting the best way of achieving the purpose, the evaluation of various service levels should be examined. Upon completion of the analysis, the required forms must be completed. (See next section for specific instructions.)

Costing Decision Package & Alternatives

Once the basic Decision Package has been framed and all alternatives reviewed, selected and documented, each element must be priced. A standard worksheet has been developed to facilitate this step (see section on Budget Resource Requirements). At a later date, a separate set of directions will be sent to Decision Package Managers to assit in the completion of worksheets. At the same time, needed financial assumptions and information will be distributed.

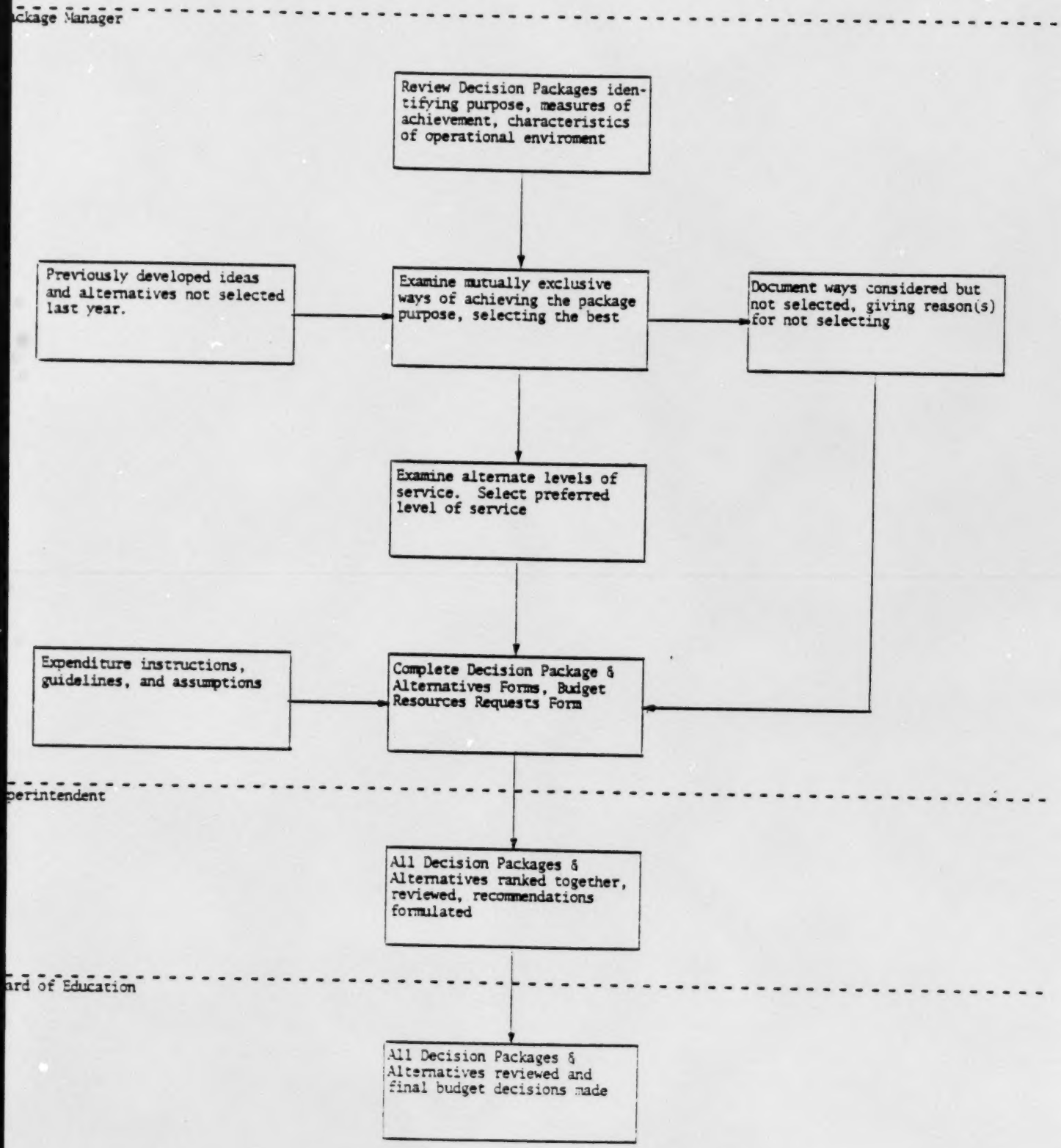
Formulation of Final Budget

Upon the completion of all packages, the Superintendent and his staff will review and rank all packages and alternatives. This review is aimed at developing recommendations for the Board of Education. The Board of Education after reviewing all packages, alternatives, and recommendations will formally act to adopt a selected combination of Decision Packages and/or Alternatives that will be the District Budget.

GREECE CENTRAL SCHOOL DISTRICT

GENERAL PROCEDURES FOR BUDGET DEVELOPMENT

Chart A


ckage Manager
Review Decision Packages identifying purpose, measures of achievement, characteristics of operational enviroment
Previously developed ideas and alternatives not selected last year.
Examine mutually exclusive ways of achieving the package purpose, selecting the best
Document ways considered but not selected, giving reason(s) for not selecting
Examine alternate levels of service. Select preferred level of service
Expenditure instructions, guidelines, and assumptions
Complete Decision Package & Alternatives Forms, Budget Resources Requests Form
perintendent
All Decision Packages & Alternatives ranked together, reviewed, recommendations formulated
ard of Education
All Decision Packages & Alternatives reviewed and final budget decisions made

10/18/76 mah

STRUCUTURE OF DECISION PACKAGES & ALTERNATIVES

Chart B

I. PREFERRED SERVICE LEVEL

- A
- B
- C
- D
- .

} VARIOUS METHODS OF ACHIEVING THIS SERVICE LEVEL

II. CURRENT SERVICE LEVEL (BUSINESS-AS-USUAL)

- A
- B
- C
- D
- .

} VARIOUS METHODS OF ACHIEVING THIS SERVICE LEVEL

III. REDUCED SERVICE LEVEL (AUSTERITY OR BELOW)

- A
- B
- C
- D
- .

} VARIOUS METHODS OF ACHIEVING THIS SERVICE LEVEL

IV. MINIMUM SERVICE LEVEL (MINIMUM LEGAL REQUIREMENT OR ELIMINATION)

- A
- B
- C
- D
- .

} VARIOUS METHODS OF ACHIEVING THIS SERVICE LEVEL

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GREECE CENTRAL SCHOOL DISTRICT

Multi-Location Decision Package

Many of the already identified Decision Packages are multi-location in composition. That is, the specific program, service, etc. is operated in more than one school or location. As such, there is no single Package Manager.

These packages are bound together, however, by a common purpose, common measures of success, and common operational enviroment characteristics. In more cases than not, the methods, actions, or operations of each package are identical, or at least very similar, among the various locations.

The most distinctive characteristic of the package is in terms of the identification of budget resource requirements. Since the management responsibility is assigned to more than one individual, it requires the sum of all locations to determine the total resource requirements for the actual Decision Package.

In order to insure uniform treatment across locations and to maximize the alternative identification process, a team effort is required. While the team approach has been successful, it would be desirable to select a "Package Coordinator". This individual would be responsible for completing the required forms and coordinating resource requirements among the various locations.

Since there is much commonality across the locations, only one Decision Package and the related alternatives need be developed. Budget Resource Requirement Forms, however, should be completed and submitted for each location. A summary of the total Decision Package requirements should also be submitted.

GREECE CENTRAL SCHOOL DISTRICT

1977-78 BUDGET

GENERAL PLAN & TIMETABLE

	EXPENDITURE BUDGET	REVENUE
November 1976	- Directions and forms sent to Package Managers. Work begins on defining and documenting Decision Package & Alternatives.	
December 1976	- Expenditure assumptions developed; reviewed and approved by Board of Education. Costing directions and guidelines prepared and distributed to Package Managers.	- Revenue assumptions developed; reviewed and approved by Board of Education.
January 1977	- Budget Resource Request Form completed for each Decision Package & Alternatives.	
February 1977	- All Decision Packages & Alternatives ranked together by Superintendent and staff; reviewed and recommendations formulated.	- Preliminary revenue estimates prepared (1 yr. & 3 yrs.)
March 1977	- Board of Education review process of all Decision Packages, Alternatives, and recommendations begins.	- Preliminary revenue estimates reviewed with Board of Education.
April 1977	- Final Expenditure Budget formulated.	- Final revenue estimates established.

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GREECE CENTRAL SCHOOL DISTRICT

Decision Package Forms - Instructions & Definitions

The forms included in this section are to be used to document the required information for each Decision Package, selected alternative, and those alternatives considered but not selected. One complete set of all three forms must be completed and submitted for each Decision Package. In those cases where no logical alternative exists, simply note that fact on the appropriate form.

The following specific instructions and definitions have been developed to assist in the completion of these forms. The reference code number is also shown for each entry on the various forms.

(1.) Package Title	Descriptive title of program, function, or operation that is the subject of the package. Use the listing of standard package titles included in the manual for continuing packages. In developing titles for new packages, use the standard listing as a guide.
(2.) Code	Standard code assigned to each package. Reference the listing of standard package titles to determine code for establishing package. Reference the chart of accounts for new packages to construct code.
(3.) Prepared By	Name of individual responsible for the preparation of the Decision Package, or the individual responsible for coordination of multi-location packages.
(5.) Statement of Purpose	Describe the major goal; objective this package is designed to achieve.
(6.) Quantitative Measure	Provide meaningful measure(s) to assist in evaluating the package and the effectiveness of performance. Include cost effectiveness ratios, unit costs, work load measures that the package is designed to achieve or effect.
(7.) Mandates, Restrictions, Constraints	Brief description of those regulations, factors, influences, and requirements which: regulate the purpose of the Decision Package; governs the level of service; or shapes the method or way in which the purpose is achieved. This should cover laws, governmental regulations, contract provisions, etc.

(1)

(8.) Assumptions & Other Considerations	Brief description of assumptions used to frame the Decision Package and related alternatives and list of the considerations which are important to know when examining, evaluating, and comparing Decision Packages.
(9.) Description of Action (Operations)	State and describe the methods, actions, or operations necessary to perform the package (i.e. what will be done and how will it be done?)
(10.) Achievements/Benefits	Identify the results to be realized through performance of the package, with emphasis on quantitative results (i.e. Section 6). Achievement should identify how the package, partially or completely, achieves the purpose (as stated in Section 5) and should highlight any improvement in effectiveness or efficiency.
(11.) Consequences or Adopting Alternatives	Description of the impact of choosing a level of service below the preferred or current levels. In addition to not obtaining the achievements/benefits outlined in Section 10, emphasize the elements of the stated purpose which would only be partially addressed, or not addressed at all.
(12.) Reasons for Not Selecting	List and describe those items or considerations that were most important in the decision not to select the alternative method or technique of achieving the purpose of the package. Include both economic and non-economic items or importance.

GREECE CENTRAL SCHOOL DISTRICT

DECISION PACKAGES

(1) Package Title

(2) Code

(3) Prepared By

(4) Date

(5) Statement of Purpose

(7) Mandates, Restrictions, Constraints

(6) Quanitative Measures

(8) Assumptions and Other Considerations

PREFERRED

(9) Description of Actions (Operations)

(10) Achievements/Benefits

CURRENT

(9) Description of Actions (Operations)

(10) Achievements/Benefits

GREECE CENTRAL SCHOOL DISTRICT

ALTERNATIVES

(1) Package Title	(2) Code	(3) Prepared By	(4) Date

REDUCED

(9) Description of Actions (Operations)

(11) Consequences of Adopting Alternatives

16

MINIMUM

(9) Description of Actions (Operations)

(11) Consequences of Adopting Alternatives

17

GREECE CENTRAL SCHOOL DISTRICT

ALTERNATIVES CONSIDERED - NOT SELECTED

(1) Package Title	(2) Code	(3) Prepared By	(4) Date

(9) Description of Actions (Operations)

(12) Reasons for Not Selecting

(9) Description of Actions (Operations)

(12) Reasons for Not Selecting

GREECE CENTRAL SCHOOL DISTRICT

Budget Resource Requirements

As outlined in an earlier section, the task of assigning costs to each Decision Package and related Alternatives begins after the completion of the identification, examination, and evaluation of the package and alternatives. The costing phase is to be completed on the "Budget Resource Requirement" Form included in this section.

While this document was designed to follow completely the essential substance of the other required Decision Package forms, specific instructions will be sent to each Package Manager at a later date. At the same time, additional financial assumptions and other pertinent data will be provided. This information will be essential to develop estimated costs.

10/19/76 GREECE CENTRAL SCHOOL DISTRICT PAGE 2

BUDGET RESOURCE REQUIREMENTS

SENIOR HIGH PROGRAMS - LANGUAGE ARTS (ENG. & RDG)
A1-3-220-3-00-0-210-110

	1975-76 STATUS AS OF 10/01/76		1976-77 DECISION PACKAGE AND ALTERNATIVES LEVEL OF SERVICE							
			PREFERRED		CURRENT		REDUCED		MINIMUM	
	BUDGET	STAFF	BUDGET	STAFF	BUDGET	STAFF	BUDGET	STAFF	BUDGET	STA
110 SALARY REGULAR	662,796	39.0								
112 SALARY SUBSTITUTE	11,600									
150 SALARY REGULAR	27,247	4.0								
152 SALARY SUBSTITUTES	650									
230 EQUIPMENT	1,000									
301 SUPPLIES	2,700									
306 LIBRARY BOOKS	310									
307 FILM STRIP/RECORDS	1,600									
308 MULTI-MEDIA TEXTS	1,700									
398 TEXTBOOKS	7,850									
600 FRINGE BENEFITS CHARGE	177,503									
TOTAL	894,956	43.0								

GREECE CENTRAL SCHOOL DISTRICT

Enrollment Projections

Specific building enrollment projections are essential to the development of plans and estimated costs for the coming year. Unfortunately, building projections are not currently available. Until such time that they are available, current building enrollments should be used as a substitute.

GREECE CENTRAL SCHOOL DISTRICT

DECISION PACKAGES - STANDARD TITLES

Group	Code	Package Name
Board of Education	A1-1-010-0-00-0-000	Board of Education - Operation
	A1-1-020-0-00-1-000	Clerk - District Meeting
	A1-1-020-0-00-2-000	Clerk - Records
	A1-1-030-0-00-1-000	Finance - Treasurer
	A1-1-030-0-00-2-000	Finance - Auditing
	A1-1-030-0-00-3-000	Finance - Tax Collection
	A1-1-030-0-00-4-000	Finance - Insurance
	A1-1-030-0-00-5-000	Finance - BOCES Administration
	A1-1-030-0-00-6-000	Finance - Assessments, Claims, Etc.
	A1-1-030-0-00-7-000	Finance - Inter-Fund Transfer
	A1-1-030-0-00-8-000	Finance - Debt Services
	A1-1-040-0-00-0-000	Legal Services
Staff	A1-2-100-0-00-0-000	Superintendent of Schools
	A1-5-110-0-00-0-000	Community Relations
	A1-6-120-1-00-0-000	Personnel
	A1-6-120-2-00-0-000	Employee Relations
	A1-4-130-0-00-1-000	Accounting - Budget & Management
	A1-4-130-0-00-2-000	Accounting - General Accounting & Control
	A1-4-130-0-00-3-000	Accounting - Cash Control
	A1-4-130-0-00-4-000	Accounting - Accounts Payable
	A1-4-130-0-00-5-000	Accounting - Payroll
	A1-4-140-0-00-1-000	Pupil Accounting - Census
	A1-4-140-0-00-2-000	Pupil Accounting - Attendance
Instruction	A1-3-200-1-00-0-000	Instructional Management
	A1-3-200-2-00-0-000	Pupil Services Coordination
	A1-3-200-2-00-0-040	Pupil Services - Nurses
	A1-3-200-2-00-0-680	Pupil Services - Tutors
	A1-3-220-0-00-0-000	Instruction - F.S.D.
	A1-3-220-1-bb-0-010	Elementary Programs - Building Administration
	A1-3-220-1-bb-0-040	Elementary Programs - Nurses
	A1-3-220-1-bb-0-060	Elementary Programs - Lunchroom Monitors
	A1-3-220-1-bb-0-100	Elementary Programs - K-6
		- Language Arts
		- Math
		- Social Studies
		- Science
		- Family Living
	A1-3-220-1-bb-0-410	Elementary Programs - Art
	A1-3-220-1-bb-0-460	Elementary Programs - Music/Vocal
	A1-3-220-1-bb-0-480	Elementary Programs - Music/Instrumental
	A1-3-220-1-bb-0-510	Elementary Programs - Physical Education
	A1-3-220-1-bb-0-610	Elementary Programs - Library/A.V.
	A1-3-220-1-bb-0-640	Elementary Programs - Psychologists
	A1-3-220-1-bb-0-660	Elementary Programs - Speech
	A1-3-220-1-bb-0-680	Elementary Programs - Tutors
	A1-3-220-1-bb-0-710	Elementary Programs - Learning Centers
	A1-3-220-2-bb-0-010	Junior High Programs - Building Administration
	A1-3-220-2-bb-0-030	Junior High Programs - Undistributed
	A1-3-220-2-bb-0-040	Junior High Programs - Nurses
	A1-3-220-2-bb-0-210	Junior High Programs - Language Arts
	A1-3-220-2-bb-0-230	Junior High Programs - Social Studies
	A1-3-220-2-bb-0-260	Junior High Programs - Math
	A1-3-220-2-bb-0-280	Junior High Programs - Science
	A1-3-220-2-bb-0-310	Junior High Programs - Industrial Arts
	A1-3-220-2-bb-0-330	Junior High Programs - Home Economics

GREECE CENTRAL SCHOOL DISTRICT

DECISION PACKAGES - STANDARD TITLES

Group	Code	Package Name
Instruction (Continued)	A1-3-220-2-bb-0-410	Junior High Programs - Art
	A1-3-220-2-bb-0-460	Junior High Programs - Music/Vocal
	A1-3-220-2-bb-0-480	Junior High Programs - Music/Instrumental
	A1-3-220-2-bb-0-510	Junior High Programs - Physical Education
	A1-3-220-2-bb-0-530	Junior High Programs - Health
	A1-3-220-2-bb-0-560	Junior High Programs - Interscholastics
	A1-3-220-2-bb-0-610	Junior High Programs - Library/A.V.
	A1-3-220-2-bb-0-620	Junior High Programs - Guidance
	A1-3-220-2-bb-0-640	Junior High Programs - Psychologists
	A1-3-220-2-bb-0-680	Junior High Programs - Tutoring
	A1-3-220-2-bb-0-710	Junior High Programs - Learning Centers
	A1-3-220-3-bb-0-010	Senior High Programs - Building Administation
	A1-3-220-3-bb-0-030	Senior High Programs - Undistributed
	A1-3-220-3-bb-0-040	Senior High Programs - Nurses
	A1-3-220-3-bb-0-080	Senior High Programs - Student Activities
	A1-3-220-3-bb-0-210	Senior High Programs - Language Arts (English & Reading)
	A1-3-220-3-bb-0-230	Senior High Programs - Social Studies
	A1-3-220-3-bb-0-260	Senior High Programs - Math
	A1-3-220-3-bb-0-280	Senior High Programs - Science
	A1-3-220-3-bb-0-290	Senior High Programs - College Courses
	A1-3-220-3-bb-0-310	Senior High Programs - Industrial Arts
	A1-3-220-3-bb-0-330	Senior High Programs - Home Economics
	A1-3-220-3-bb-0-360	Senior High Programs - Business Education
	A1-3-220-3-bb-0-380	Senior High Programs - Cooperative Education
	A1-3-220-3-bb-0-410	Senior High Programs - Art
	A1-3-220-3-bb-0-430	Senior High Programs - Foreign Language
	A1-3-220-3-bb-0-460	Senior High Programs - Music/Vocal
	A1-3-220-3-bb-0-480	Senior High Programs - Music/Instrumental
	A1-3-220-3-bb-0-510	Senior High Programs - Physical Education
	A1-3-220-3-bb-0-530	Senior High Programs - Health
	A1-3-220-3-bb-0-560	Senior High Programs - Interscholastics
	A1-3-220-3-bb-0-610	Senior High Programs - Library/A.V.
	A1-3-220-3-bb-0-620	Senior High Programs - Guidance
	A1-3-220-3-bb-0-640	Senior High Programs - Psychologists
	A1-3-220-3-bb-0-680	Senior High Programs - Tutoring
	A1-3-220-3-bb-0-710	Senior High Programs - Learning Centers
	A1-3-220-3-bb-0-720	Senior High Programs - Occupational Education
	A1-3-220-4-00-0-000	Special Education Programs - State Handicapped School
	A1-3-220-4-00-0-730	Special Education Programs - Learning Disabilities
	A1-3-220-4-00-0-740	Special Education Programs - Mentally Retarded
	A1-3-220-4-00-0-750	Special Education Programs - Physically Handicapped
	A1-3-220-5-00-0-000	Summer School
	A1-3-220-6-00-0-800	Community Programs - Management
	A1-3-220-6-00-0-810	Community Programs - Continuing Education
	A1-3-220-6-00-0-820	Community Programs - Board Supported Programs
	A1-3-220-6-00-0-830	Community Programs - Driver Education
	A1-3-220-6-00-0-850	Community Programs - Swim Programs
	A1-3-220-6-00-0-860	Community Programs - High School Equivalency
	A1-3-230-0-00-0-901	Special Programs - F.M. Station
	A1-3-230-0-00-0-910	Special Programs - Staff Development
	A1-3-230-0-00-0-920	Special Programs - Mini-Grants - Teachers
	A1-3-230-0-00-0-921	Special Programs - Mini-Grants - Community
	A1-3-230-0-00-0-930	Special Programs - Performing Arts
	A1-3-240-0-00-0-000	Curriculum Development - Improvement of Curriculum
	A1-3-240-0-00-0-010	Curriculum Development - Management
	A1-3-240-0-00-0-210	Curriculum Development - Language Arts
	A1-3-240-0-00-0-230	Curriculum Development - Social Studies
	A1-3-240-0-00-0-260	Curriculum Development - Math/Science
	A1-3-240-0-00-0-300	Curriculum Development - Vocational Technology
	A1-3-240-0-00-0-380	Curriculum Development - Co-op Coordination
	A1-3-240-0-00-0-400	Curriculum Development - Music/Art
	A1-3-240-0-00-0-510	Curriculum Development - Physical Education
	A1-3-240-0-00-0-560	Curriculum Development - Interscholastics
	A1-3-240-0-00-0-610	Curriculum Development - Library/A.V.
	A1-3-240-0-00-0-620	Curriculum Development - Guidance
	A1-3-240-0-00-0-700	Curriculum Development - Special Education

GREECE CENTRAL SCHOOL DISTRICT

DECISION PACKAGES - STANDARD TITLES

Group	Code	Package
Instruction (Continued)	A1-3-250-0-00-0-000	Research & Evaluation
	A1-3-260-0-00-0-040	Parochial School Services - Nurses
	A1-3-260-0-00-0-000	Parochial School Services - Textbooks
	A1-3-260-0-00-0-680	Parochial School Services - Tutors
Services	A1-4-300-0-00-0-000	Services Management
	A1-4-310-0-00-1-000	Facilities Operation & Maintenance - Management
	A1-3-310-0-00-2-000	Facilities Operation & Maint. - Cust. Serv./Dist. Wide
	A1-3-310-1-00-2-000	Facilities Operation & Maint. - Cust. Serv./Elementary
	A1-3-310-2-00-2-000	Facilities Operation & Maint. - Cust. Serv./Jr. High
	A1-3-310-3-00-2-000	Facilities Operation & Maint. - Cust. Serv./Sr. High
	A1-4-310-0-00-3-000	Facilities Operation & Maintenance - Utilities
	A1-4-310-0-00-4-000	Facilities Operation & Maintenance - Buildings
	A1-4-310-0-00-5-000	Facilities Operation & Maintenance - Roads & Grounds
	A1-4-320-0-00-1-000	Transportation - Management
	A1-4-320-0-00-2-000	Transportation of Pupils - Regular
	A1-4-320-0-00-3-000	Transportation of Pupils - Vehicle Maintenance
	A1-4-320-0-00-4-000	Nonpupil Carrying Vehicles
	A1-4-330-0-00-1-000	Procurement & Supply - Management
	A1-4-330-0-00-2-000	Procurement & Supply - Purchasing
	A1-4-330-0-00-3-000	Procurement & Supply - Warehouse
	A1-4-330-0-00-4-000	Procurement & Supply - Distribution
	A1-4-330-0-00-5-000	Procurement & Supply - A.V. Repairs
	A1-4-330-0-00-6-000	Procurement & Supply - Stock
	A1-4-340-0-00-1-000	Data Processing Services - Operations
	A1-4-340-0-00-2-000	Data Processing Services - Systems & Programming
	A1-4-350-0-00-1-000	Office Services - Printing
	A1-4-350-0-00-2-000	Office Services - Mail & Duplicating
	A1-4-360-0-00-1-000	IMPC - Management
	A1-4-360-0-00-2-000	IMPC - Library Processing
	A1-4-360-0-00-3-000	IMPC - Instructional Kits & Training
	A1-4-360-0-00-4-000	IMPC - Film & A.V. Services
	A1-4-360-0-00-5-000	IMPC - Reading & Math Support
	A1-9-600-0-00-0-000	Fringe Benefits Control
	A1-1-700-0-00-0-000	Planned Balance
School Lunch	C1-4-370-0-00-1-000	School Lunch - Management
	C1-4-370-0-00-2-000	School Lunch - Preparation & Selling
Federal Funds	F1-3-910-6-00-0-000	ESEA I - Greece
	F1-3-910-6-64-0-000	ESEA I - St. Joseph's Villa
	F1-3-930-3-00-1-000	ESEA III - Redesign
	F1-3-930-3-00-2-000	ESEA III - Pre-School
	F1-3-930-4-00-1-000	ESEA III - Redesign
	F1-3-930-4-00-2-000	ESEA III - Pre-School
	F1-3-930-5-00-0-000	ESEA III - Project Search
	F1-3-940-6-00-1-000	ESEA IV-B - Career Awareness
	F1-3-940-6-65-0-000	ESEA IV-B
	F1-3-940-6-65-1-000	ESEA IV-B - Career Awareness
	F1-3-945-7-00-1-000	ESEA IV-C
	F1-3-950-7-00-0-000	Drug Abuse
	F1-3-970-6-00-0-000	Adult Basic Education
	F1-3-980-7-64-0-000	BOCES Mini-Grant
Trust & Agency	T1-0-000-0-00-0-000	T&A - Nonpayroll
	T1-0-000-0-00-1-000	T&A - Payroll
	Z1-0-000-0-00-0-000	Cash Clearing

GREECE CENTRAL SCHOOL DISTRICT

Decision Package - Coding Structure

Shown below is a summary of the general coding structure to be used for Decision Package accounting. The following pages provide the detail application of the strucutre.

FUND	DIV	FUNC/LVL	LOC	SEC	PGM	OBJ
xx	x	xxx-x	xx	x	xxx	xxx

Fund - Used to insure separation of various funds and to distinguish between expenditures and receipts

Division - Used to classify and aggregate expenses by major organizational components

Function/Level - Function element is used to identify expenditures by broad purposes - Level is used primarily within the Instructional function to identify grade level grouping and specific purposes. Level is also used in accounting for specific fiscal years with federally funded projects

Location - Used to identify specific school locations

Section - Used primarily in non-instructional areas to provide accounting by specific decision package

Program - Used primarily within the Instructional function to provide accounting by specific Decision Package (i.e. program)

Object Code - Used to identify specific type of expenditure (attached are specific explanations of each object code to insure consistent accounting around Decision Packages.)

FUNDS

POTENTIAL - 99

A	1	GENERAL FUND -	EXPENDITURES
A	2	GENERAL FUND -	RECEIPTS
B	1	GENERAL FUND -	START-UP
C	1	SCHOOL LUNCH FUND -	EXPENDITURES
C	2	SCHOOL LUNCH FUND -	RECEIPTS
F	1	FEDERAL AID FUND -	EXPENDITURES
F	2	FEDERAL AID FUND -	RECEIPTS
H	1	CAPTTAL FUND -	EXPENDITURES
T	1	TRUST & AGENCY -	EXPENDITURES
T	2	TRUST & AGENCY -	RECEIPTS
Z	1	CASH CLEARING -	EXPENDITURES

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DIVISIONS

Potential Divisions - 9

Code	Definition
1.	BOARD OF EDUCATION
2.	SUPERINTENDENT
3.	INSTRUCTION
4.	BUSINESS & FINANCE
5.	PUBLIC INFORMATION
6.	PERSONNEL
7.	OPEN
8.	OPEN
9.	DISTRICT WIDE

FUNCTION/LEVEL

000 BOARD OF EDUCATION

010-0 BOARD OF EDUCATION
020-0 CLERK
030-0 FINANCE
040-0 LEGAL SERVICES

100 STAFF

100-0 OFFICE OF SUPERINTENDENT
110-0 COMMUNITY RELATIONS
120-1 PERSONNEL
130-0 ACCOUNTING
140-0 PUPIL ACCOUNTING

200 INSTRUCTION

200-1 INSTRUCTIONAL MANAGEMENT
200-2 PUPIL SERVICES COORDINATION
220-0 INSTRUCTION - F.S.D.
220-1 - ELEMENTARY
220-2 - JUNIOR
220-3 - SENIOR
220-4 - SPECIAL EDUCATION
220-5 - SUMMER
220-6 - COMMUNITY
220-7 -
230-0 SPECIAL PROGRAMS
240-0 CURRICULUM DEVELOPMENT
250-0 RESEARCH & EVALUATION
260-0 PAROCHIAL SCHOOL SERVICES

300 SUPPORTING SERVICES

300-0 SERVICE MANAGEMENT
310-0 FACILITIES OPERATION & MAINTENANCE*
320-0 TRANSPORTATION
330-0 PROCUREMENT & SUPPLY
340-0 DATA PROCESSING SERVICES
350-0 OFFICE SERVICES
360-0 IMPC
370-0 SCHOOL LUNCH

600 CONTROL ACCOUNTS

600-0 EMPLOYEE BENEFIT CONTROL

700 PLANNED BALANCE

700-0 FUNDS FOR 1ST QUARTER

900 FEDERAL & SPECIAL STATE PROJECTS

910-X ESEA I -
920-X ESEA II - BASIC
925-X ESEA II - SPECIAL
930-X ESEA III
940-X ESEA IV-B
945-X ESEA IV-C
950-X SPECIAL STATE - DRUG
960-X SPECIAL STATE - CERTIF.
970-X ADULT BASIC EDUCATION
980-X BOCES MINI-GRANT

X	FISCAL YEAR
0	1979-80
1	1980-81
2	1981-82
3	1972-73
4	1973-74
5	1974-75
6	1975-76
7	1976-77
8	1977-78
9	1978-79

* For Custodial Service Level Used - 0/District - 1/Elementary - 2/Jr. High - 3/Sr. High

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LOCATION CODES

00 NO LOCATION ASSIGNED
01
02 SCHOOL No. 14
03 SCHOOL No. 17
04 SCHOOL No. 28
05 SCHOOL No. 34
06 SCHOOL No. 35
07 SCHOOL No. 38
08 SCHOOL No. 40
09 SCHOOL No. 41
10 SCHOOL No. 42
11 SCHOOL No. 43
12 SCHOOL No. 44
13 WORLD of INQUIRY
14 CHARLOTTE JR. - SR.
15 EAST JR. - SR.
16 MARSHALL JR. - SR.
17
18 INTERIM JR.
19 MADISON SR.
21 AUTUMN LANE
22 BARNARD
23 CRAIG HILL
24 ENGLISH VILLAGE
25 LAKESHORE
26 LONGRIDGE
27 PADDY HILL
28 WEST RIDGE
29 BUCKMAN HEIGHTS
30 BROOKSIDE
31 PARKLAND
32 HOLMES ROAD
33 KIRK ROAD
41 BRITTON ROAD
42 HOOVER DRIVE
43 ATHENA JUNIOR
51 ARCADIA
52 OLYMPIA
53 ATHENA SENIOR
60 MOTHER OF SORROWS
61 ST. CHARLES
62 ST. LAWRENCE
63 ST. JOHNS (GREECE)
64 ST. JOSEPH'S VILLA
65 CARDINAL MOONEY
69 OTHER-WITHIN GREECE
70 No. 29 ORTHOPEDIC
71 No. 31 HEARING
72 No. 5 SIGHT
73 JEFFERSON ORTHOPEDIC
74 EDISON TECH
75 BOCES SPECIAL EDUCATION
76 BOCES LDC
77 BOCES HOME TUTORS
78 MISC. PUBLIC
80 OUR LADY of MERCY-EL.
81 NAZARETH HALL-EL.,JR.HG.
82 SCHOOL of HOLY CHILDHOOD
83 AL SIGL CENTER
Assoc. Retarded Children
Day Care Center
Cerebral Palsy
84 ROCH. MENTAL HEALTH CENTER
85 SCHOOL of DEAF
86 AQUINAS
87 BISHOP KEARNEY
88 MCQUAID
89 NAZARETH HIGH
90 OUR LADY of MERCY HIGH
91 ST. AGNES HIGH
92 HOLY CROSS ELEM.
93 ST. JOHN'S (SPENCERPORT)
94 CHRIST the KING SCHOOL
95 MOST PRECIOUS BLOOD
96 ROCHESTER CHRISTIAN ACADEMY
99 OTHER-OUTSIDE GREECE

SECTION

POTENTIAL SECTIONS - 10
CODES 0-9

SPECIFIC SECTION ASSIGNMENTS

020 CLERK
1. District Meeting
2. Records

030 FINANCE
1. Treasurer
2. Auditing
3. Tax Collection
4. Insurance
5. BOCES Administration
6. Assessments, Claims, Etc.
7. Inter-Fund Transfer
8. Debt Service

130 ACCOUNTING
1. Budget & Management
2. General Accounting & Control
3. Cash Control
4. Accounts Payable
5. Payroll

140 PUPIL ACCOUNTING
1. Census
2. Attendance

310 FACILITIES OPERATION & MAINTENANCE
1. Management
2. Custodial Services
3. Utilities
4. Buildings
5. Roads & Grounds

320 TRANSPORTATION
1. Management
2. Transportation - Regular
3. Vehicle Maintenance
4. Non-Pupil Carrying Vehicles

330 PROCUREMENT & SUPPLY
1. Management
2. Purchasing
3. Warehouse
4. Distribution
5. A.V. Repairs
6. Stock

340 DATA PROCESSING SERVICES
1. Operations
2. Systems & Programming

350 OFFICE SERVICES
1. Printing
2. Mail & Duplicating

360 IMPC
1. Management
2. Library Processing
3. Instructional Kits & Training
4. Film & A.V. Services
5. Reading & Math Support

370 SCHOOL LUNCH
1. Management
2. Preparation & Selling

PROGRAM CODES

000 BUILDING OPERATION

000 NO PROGRAM ASSIGNED
010 ADMINISTRATION
030 UNDISTRIBUTED
040 NURSES
060 LUNCHROOM
080 STUDENT ACTIVITIES
090 UNDISTRIBUTED

100 REGULAR CLASSES

100 KINDERGARTEN - 6
101 LANGUAGE ARTS
102 MATH
103 SOCIAL STUDIES
104 SCIENCE
105 FAMILY LIVING

200 ACADEMIC

210 LANGUAGE ARTS (ENGLISH & READING)
230 SOCIAL STUDIES
260 MATH
280 SCIENCE
290 COLLEGE COURSES

300 VOC-TECH

310 INDUSTRIAL ARTS
330 HOME ECONOMICS
360 BUSINESS EDUCATION
380 CO-OPERATIVE EDUCATION

400 FINE ARTS

410 ART
430 FOREIGN LANGUAGE
460 MUSIC - VOCAL
480 MUSIC - INSTRUMENTAL

500 ATHLETICS

510 PHYSICAL EDUCATION
530 HEALTH
560 INTERSCHOLASTICS

600 SPECIAL AREAS

610 LIBRARY/A-V
620 GUIDANCE
640 PSYCHOLOGICAL SERVICES
660 SPEECH
680 TUTORING

700 SPECIAL PROGRAMS

710 LEARNING CENTERS
720 OCCUPATIONAL EDUCATION
730 LEARNING DISABILITIES
740 MENTALLY RETARDED
750 PHYSICALLY HANDICAPPED

800 COMMUNITY PROGRAMS

800 CONTINUING EDUCATION ADM.
810 CONTINUING EDUCATION PROGRAM
820 BOARD SUPPORTED PROGRAMS
830 DRIVER EDUCA
850 SWIM PROGRAM
860 HIGH SCHOOL EQUIVALENCY

900 OTHER PROGRAMS

901 F.M. STATION
910 STAFF DEVELOPMENT & TRAINING
920 MINI-GRANTS - TEACHERS
921 MINI-GRANTS - COMMUNITY
930 PERFORMING ARTS

DISTRICT OBJECT CODES

000 UNALLOCATED

110 SALARY - REGULAR
111 SALARY - ADDITIONAL (SUPERVISION)
112 SALARY - SUBSTITUTE
113 SALARY - ADMINISTRATION
114 SALARY - SUMMER
115 SALARY - OFFICIALS

150 SALARY - REGULAR
151 SALARY - OVERTIME
152 SALARY - SUBSTITUTES
153 SALARY - ADMINISTRATION
154 SALARY - SUMMER
155 SALARY - PART/TIME

210 BUSES

230 EQUIPMENT
231 EQUIPMENT - INSTALLED

300 RESERVES
301 SUPPLIES
302 PETTY CASH
303 WAREHOUSE CHARGES
304 AWARDS
305 SUBSCRIPTIONS & REFERENCE
306 LIBRARY BOOKS
307 FILM STRIP/RECORDS
308 MULTI-MEDIA TEXTS
310 GASOLINE
311 OIL, LUBRICANTS, & ANTIFREEZE
312 TIRES
330 STOCK
331 VANDALISM MATERIALS
332 REPAIR PARTS
333 TOOLS
334 INSTRUCTIONAL MAINTENANCE MATERIALS
335 INSTRUCTIONAL IMPROVEMENT MATERIALS
336 OPERATIONAL MAINTENANCE MATERIALS
337 OPERATIONAL IMPROVEMENT MATERIALS
380 GROCERIES - PRODUCE
381 MILK
398 TEXTBOOKS
399 MEETING EXPENSES

400 CONTRACTED SERVICES

410 PAYMENT TO OTHER DISTRICTS
411 STATE TUITION HANDICAPPED
412 TUITION OTHER

421 FUEL OIL
422 GAS HEATING
425 ELECTRICITY
426 WATER
427 TELEPHONE

434 INSTRUCTIONAL MAINTENANCE CONTRACT
435 INSTRUCTIONAL IMPROVEMENT CONTRACT
436 OPERATIONAL MAINTENANCE CONTRACT
437 OPERATIONAL IMPROVEMENT CONTRACT
438 SNOW REMOVAL
446 SPECIAL FEES
447 OFFICIAL FEES
448 MEDICAL FEES
449 CONSULTANTS

451 CONTRACTED TRANSPORTATION PRIVATE
452 CONTRACTED TRANSPORTATION PUBLIC

460 MAILING SERVICES
461 ADVERTISING
462 POSTAGE

470 EQUIPMENT RENTAL
473 EQUIPMENT REPAIR

480 ARBITRATION & NEGOTIATIONS
481 WORKSHOPS (TOURNAMENTS)
484 MEMBERSHIPS
485 TRAVEL - DISTRICT BUSINESS
486 TRAVEL - CONFERENCE
487 PROFESSIONAL LEAVE
499 MISCELLANEOUS

DISTRICT OBJECT CODES (CONTINUED)

500 BOCES

600 FRINGE BENEFITS CHARGE
610 TEACHER RETIREMENT
611 NON-TEACHING RETIREMENT
612 SOCIAL SECURITY
613 HEALTH SERVICES
614 LIFE INSURANCE
615 LONG TERM DISABILITY
616 UNEMPLOYMENT
617 WORKMEN'S COMPENSATION
618 TUITION REFUNDS
700 FUNDS FOR 1ST QUARTER
710 INSURANCE PREMIUMS
711 INSURANCE - CLAIMS EXPENSES

730 ASSESSMENTS
731 JUDGEMENT & CLAIMS
732 REFUNDS PRIOR YEAR

750 TRANSFER - SCHOOL LUNCH
751 TRANSFER - FEDERAL FUND
752 TRANSFER - CAPITAL
753 TRANSFER - TRUST & AGENCY

770 PRINCIPAL - BONDS
771 INTEREST - BONDS
772 INTEREST - T.A.N.'S
773 BOND SERVICE CHARGES
774 BORROWING EXPENSES

790 UNCLASSIFIED
799 RESERVE FOR 1ST QUARTER

800 OPEN
850 INDIRECT COSTS

900 OTHER CHARGES

900-949 CLEARING ACCOUNTS
901 NON-APPROPRIATED EXPENSES
910 CHANGE FUND
911 SPECIAL AID FUND TRANSFER

920 REFUNDS - CONTINUING EDUC.
921 REFUNDS - COMMUNITY SWIM
922 REFUNDS - INSTRUMENT RENTAL
929 REFUNDS - MISCELLANEOUS
930 SALES TAX
940 DUE FROM BOCES
941 RECOVERY OF PRIOR YR.'S EXPENS
950-999 TRUST & AGENCY
950 GROSS PAYROLL
951 FEDERAL WITHHOLDING TAX
952 STATE WITHHOLDING TAX
953 F.I.C.A. - EMPLOYEE
954 N.Y.S. TCHR. RET. - REGULAR
955 N.Y.S. TCHR. RET. - LOANS
956 EMPLOYEE'S RETIREMENT
957 GARNISHEES
960 GROUP LIFE INSURANCE
961 BLUE CROSS/BLUE SHIELD
962 CREDIT UNION
963 PAYROLL SAVINGS
964 COMMUNITY CHEST
965 T.S.A.
966 DUES - TEACHER
967 DUES - SUPPORT SERVICES
968 DUES - ADMINISTRATION
969 DUES - SECRETARIAL
970 NET PAYROLL

980 BID DEPOSITS
981 J. BRAZIER MEMORIAL FUND
982 DONATIONS
983 SALES TAX

990 SOCIAL SECURITY

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OBJECT CODES

100'S SALARIES

*110 - SALARIES-REGULAR - SALARIES FOR ALL REGULAR TEACHING ASSIGNMENTS, TUTORS, CONTINUING EDUCATION INSTRUCTORS, COMMUNITY SWIM, INTERNS, INTERSCHOLASTIC COACHES, AND CO-CURRICULAR ADVISORS.

*111 - SALARY-ADDITIONAL - PAYMENT FOR CONDUCTING IN-SERVICE PROGRAMS, COLLEGE COURSE PLANNING, SUPERVISION OF SPORTING EVENTS BY TEACHERS, P.S.A.T. TESTING.

*112 - SALARY-SUBSTITUTES - PAYMENT TO SUBSTITUTE TEACHERS.

*113 - SALARY-ADMINISTRATION- SALARIES FOR CERTIFIED EMPLOYEES COVERED BY THE ADMINISTRATIVE, SUPERVISORY, & STAFF SALARY PROGRAM. PAYMENT FOR THOSE CERTIFIED PART-TIME EMPLOYEES WITH COORDINATING RESPONSIBILITIES IN CONTINUING EDUCATION AND COMMUNITY SWIM PROGRAMS.

*114 - SALARY-SUMMER - PAYMENT FOR CURRICULUM DEVELOPMENT WORK, SUMMER SCHOOL, COOPERATIVE EDUCATION SUMMER WORK, PREPARATION FOR SCHOOL OPENINGS, SUMMER CENSUS (CERTIFIED EMPLOYEES ONLY).

*115 - SALARY-PART-TIME - OFFICIALS FEES (EMPLOYEES ONLY).

**150 - SALARIES-REGULAR - SALARIES FOR ALL NON-CERTIFIED EMPLOYEES WHO WORK ON A REGULAR BASIS SUCH AS: SECRETARIES, CLERKS, KEY PUNCHERS, TEACHER AIDES, NURSES, CUSTODIANS, MAINTENANCE EMPLOYEES, LABORERS, BUS DRIVERS, AND MECHANICS AND CAFETERIA EMPLOYEES. CONTINUING EDUCATION AND COMMUNITY SWIM EMPLOYEES WHO ARE NOT CERTIFIED REGARDLESS OF POSITION. INTERSCHOLASTIC COACHES AND CO-CURRICULAR ADVISORS WHO ARE NOT CERTIFIED.

**151 - SALARY-ADDITIONAL - PAYMENT TO NON-CERTIFIED EMPLOYEES FOR HOURS WORKED IN EXCESS OF THE NORMAL DAILY WORK SCHEDULE. SUPERVISION OF ATHLETIC EVENTS BY PERSONS OTHER THAN TEACHERS.

**152 - SALARY-SUBSTITUTES - PAYMENT TO INDIVIDUALS EMPLOYED TO SUBSTITUTE FOR THE ABOVE EMPLOYEES (150) WHEN ABSENT OR TO FILL IN AN OPEN POSITION UNTIL SUCH TIME A NEW REGULAR EMPLOYEE IS HIRED.

**153 - SALARY-ADMINISTRATION- SALARIES FOR NON-CERTIFIED EMPLOYEES COVERED BY THE ADMINISTRATIVE, SUPERVISORY, & STAFF SALARY PROGRAM. PAYMENT TO THOSE NON-CERTIFIED PART-TIME EMPLOYEES WITH COORDINATING RESPONSIBILITIES IN CONTINUING EDUCATION AND COMMUNITY SWIM PROGRAMS.

OBJECT CODES

100'S SALARIES (CONTINUED)

**154 - SALARY-SUMMER - PAYMENT TO 10 MONTH INDIVIDUALS WHO WORK FOR ANY REASON DURING THE SUMMER MONTHS (CENSUS) AND PAYMENT FOR INDIVIDUALS HIRED TO WORK THE SUMMER MONTHS IN CUSTODIAL, TRANSPORTATION, MAINTENANCE, AND PUPIL ACCOUNTING AREAS.

**155 - SALARY-PART-TIME - PAYMENT TO INDIVIDUALS EMPLOYED ON A PART-TIME BASIS TO SUPPLEMENT THE REGULAR WORK FORCE, STUDENT HELPERS, AND PAYMENT FOR OFFICIALS' FEES FOR PERSONS OTHER THAN TEACHERS.

* 110-115 - USED FOR CERTIFIED EMPLOYEES ELIGIBLE FOR MEMBERSHIP IN THE NEW YORK STATE TEACHERS' RETIREMENT SYSTEM.

** 150-155 - USED FOR NON-CERTIFIED EMPLOYEES ELIGIBLE FOR MEMBERSHIP IN THE NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM.

OBJECT CODES

200'S EQUIPMENT

210 - BUSES - PURCHASE OF PUPIL CARRYING VEHICLES, REQUIRES SPECIFIC DISTRICT VOTER APPROVAL.

230 - EQUIPMENT - ITEMS WHICH SATISFY ALL OF THE FOLLOWING CONDITIONS:

1. RETAINS ITS ORIGINAL SHAPE AND APPEARANCE WITH USE.
2. IF DAMAGED OR SOME OF ITS PARTS ARE LOST OR WORN OUT, IT IS USUALLY MORE APPROPRIATE TO REPAIR RATHER THAN REPLACE IT WITH AN ENTIRELY NEW UNIT.
3. IT DOES NOT LOSE ITS IDENTITY THROUGH INCORPORATION INTO A DIFFERENT OR MORE COMPLEX UNIT OR SUBSTANCE.
4. IT REPRESENTS AN INVESTMENT OF MONEY WHICH MAKES IT APPROPRIATE AND ADVISABLE TO CAPITALIZE THE ITEM.
5. IT HAS A MINIMUM LIFE EXPECTANCY OF AT LEAST ONE YEAR.

231 - EQUIPMENT-INSTALLED - ITEMS THAT ARE PERMANTLY INSTALLED (BY DISTRICT MAINTENANCE CREW) AND BECOME PART OF THE PHYSICAL PLANT. (E.G. AIR CONDITIONERS, LOCKERS, UNIVENTS).

OBJECT CODES

300'S SUPPLIES, MATERIALS, & BOOKS

301 - SUPPLIES - A MATERIAL ITEM OF AN EXPENDABLE NATURE THAT IS CONSUMED, WORN OUT, OR DETERIORATED IN USE; OR ONE THAT LOSES ITS IDENTITY THROUGH FABRICATION OR INCORPORATION INTO A DIFFERENT OR MORE COMPLEX UNIT OR SUBSTANCE.

302 - PETTY CASH - AN IMPREST FUND MAINTAINED FOR MINOR EXPENDITURES THAT MUST BE MADE IMMEDIATELY UPON RECEIPT OF MATERIALS OR SERVICES; IS RESTORED TO ITS ORIGINAL AMOUNT THROUGH REIMBURSEMENT EQUAL TO THE AMOUNTS EXPENDED.

303 - WAREHOUSE CHARGES - COST OF EXPENDABLE MATERIALS DISTRIBUTED FROM THE WAREHOUSE UPON WRITTEN REQUEST.

304 - AWARDS - NON-MONETARY AWARDS TO STUDENTS FOR EXCEPTIONAL ACCOMPLISHMENTS OR SUCCESSFUL COMPLETION OF REQUIREMENTS FOR APPROVED PROGRAMS, NOT TO INCLUDE HIGH SCHOOL DIPLOMAS. (E.G. TROPHIES, LETTERS, PINS).

305 - SUBSCRIPTIONS & REFERENCE BOOKS - MAGAZINES, PERIODICALS, NEWSPAPERS, ENCYCLOPEDIAS, ALMANACS, ATLASES, DICTIONARIES, AND OTHER PUBLICATIONS OF THIS TYPE (FOR THE LIBRARY PROGRAM ONLY. THIS ACCOUNT IS PROTECTED UNDER AUSTERITY BUDGETS).

306 - LIBRARY BOOKS - ANY BOOKS, REGARDLESS OF BINDING, WHICH WILL BE PLACED IN THE LIBRARY (MEDIA CENTER) OF EACH SCHOOL AND WHICH ARE SELECTED UNDER THE GUIDELINES OF THE DISTRICT'S "BOOK SELECTION POLICY".

307 - FILM-STRIPS /RECORDS - FILM-STRIPS, CASSETTES, PICTURES, MAPS, RECORDS, POSTERS, AND TRANSPARENCIES.

308 - MULTI-MEDIA TEXTS - RESERVED FOR THE PURCHASE OF KITS WHICH CONTAIN A COMBINATION OF BOOKS AND SOFTWARE MATERIALS.

310 - GASOLINE - USED IN OPERATION OF DISTRICT VEHICLES.

311 - OIL, LUBRICANTS, & ANTIFREEZE - USED IN OPERATION OF DISTRICT VEHICLES.

312 - TIRES - USED IN OPERATION OF DISTRICT VEHICLES.

330 - STOCK - A CONTROL ACCOUNT FOR THE INVENTORY OF RAW MATERIALS AND SUPPLIES NOT YET EXPENDED BY CENTRAL STORES AND BUILDINGS AND GROUNDS.

331 - VANDALISM MATERIALS - MATERIALS PURCHASED FOR REPAIRS NECESSITATED BY IDENTIFIED ACTS OF VANDALISM.

OBJECT CODES

300'S SUPPLIES, MATERIALS, & BOOKS (CONTINUED)

332 - REPAIR PARTS - PARTS AND COMPONENTS, SUCH AS SWITCHES, SOLENOIDS AND BALLASTS FOR REPAIRING MECHANICAL OBJECTS NECESSITATED BY DAMAGE, ACCIDENT, OR PROLONGED USE, AND WHERE SUCH PARTS WILL BE INSTALLED BY SCHOOL DISTRICT PERSONNEL.

333 - TOOLS - ANY INSTRUMENT FOR MANUAL USE THAT AIDES A MECHANICAL OPERATION (E.G. HAND SAW, HAMMER, HAND DRILL, AND OTHER HAND TOOLS). NOT INCLUDED ARE THOSE TOOLS WHICH WOULD BE MORE APPROPRIATELY CLASSIFIED AS EQUIPMENT.

334 - INSTRUCTIONAL MAINTENANCE MATERIALS - MATERIAL USED TO MAINTAIN OR REPAIR INSTRUCTIONAL AREAS SUCH AS: SWIMMING POOLS; GYM FLOORS; SCIENCE LABS; AND VOC-TECH AREAS.

335 - INSTRUCTIONAL IMPROVEMENTS MATERIALS - MATERIALS USED IN PROJECTS DESIGNED TO IMPROVE INSTRUCTIONAL AREAS THROUGH REDESIGN OF FUNCTIONAL LAYOUT AND/OR REPLACEMENT OF OBSOLETE FIXTURES IN PLACES SUCH AS CLASSROOMS, GYMNASIUM, LIBRARY (RESERVED FOR MAJOR REMODELING PROJECTS).

336 - OPERATIONAL MAINTENANCE MATERIALS - MATERIALS TO MAINTAIN BUILDINGS AND SYSTEMS SUCH AS: ROOFING; BOILER & AIR CONDITIONING; AND RESEALING OF ROADWAYS.

337 - OPERATIONAL IMPROVEMENT MATERIALS - MATERIAL USED IN PROJECTS DESIGNED TO IMPROVE AND UPGRADE OUR PHYSICAL PLANT AND PROPERTY SUCH AS: RENOVATION OF LAVATORIES; HVAC; LIGHTING SYSTEMS; AND TOTAL RESURFACING OF ROADS AND PARKING LOTS. (RESERVED FOR MAJOR REMODELING PROJECTS).

380 - GROCERIES - SCHOOL LUNCH PROGRAM, ONLY.

381 - MILK - SCHOOL LUNCH PROGRAM, ONLY.

398 - TEXTBOOKS - A TEXTBOOK IS DEFINED AS ANY BOOK, HARD COVERED OR PAPERBACK, WORKBOOKS AND MANUALS, WHICH A PUPIL IS REQUIRED TO USE IN THE LEARNING PROCESS AS OUTLINED BY CURRICULUM CONTENT AND COURSE OFFERINGS IN A PARTICULAR CLASS OR PROGRAM IN THE SCHOOL HE LEGALLY ATTENDS.

399 - MEETING EXPENSES - COST OF SUPPLIES FOR HOLDING MEETINGS REGARDING DISTRICT AFFAIRS AND PROGRAMS.

OBJECT CODES

400'S CONTRACTED SERVICES, FEES, TRAVEL, ETC.

400 - CONTRACTED SERVICES - FOR THE EXPENSE OF SERVICES PROVIDED BY VENDORS CONTRACTED WITH TO PERFORM FUNCTIONS SUCH AS: EXTERMINATION; REFUSE COLLECTION; LAUNDERING; RECONDITIONING; ETC. (DOES NOT INCLUDE CONSULTANTS - SEE 449).

410 - PAYMENTS TO OTHER DISTRICTS - CHARGES FOR HEALTH AND WELFARE SERVICES REQUIRED BY GREECE STUDENTS ATTENDING SCHOOLS IN DISTRICTS OTHER THAN GREECE CENTRAL.

411 - STATE TUITION HANDICAPPED - TUITION FOR HANDICAPPED STUDENTS OTHER THAN THOSE WHO CANNOT ATTEND SCHOOLS IN THE PUBLIC SECTOR.

412 - TUITION OTHER - TUITION FOR STUDENTS ENROLLED IN COLLEGE CREDIT COURSES OR HANDICAPPED STUDENTS ATTENDING PRIVATE INSTITUTIONS.

421 - FUEL OIL

422 - GAS HEATING

425 - ELECTRICITY

426 - WATER

427 - TELEPHONE

434 - INSTRUCTIONAL MAINTENANCE CONTRACT - CONTRACTS LET TO MAINTAIN INSTRUCTIONAL AREAS SUCH AS: SWIMMING POOL REPAIRS; AND GYM FLOOR RESURFACING.

435 - INSTRUCTIONAL IMPROVEMENT CONTRACT - CONTRACTS LET FOR PROJECTS DESIGNED TO IMPROVE INSTRUCTIONAL AREAS THROUGH REDESIGN OF FUNCTIONAL LAYOUT AND/OR REPLACEMENT OF OBSOLETE FIXTURES IN PLACES SUCH AS: CLASSROOMS; GYMNASIUM; LIBRARY (RESERVED FOR MAJOR REMODELING PROJECTS).

436 - OPERATIONAL MAINTENANCE CONTRACT - CONTRACTS LET TO MAINTAIN BUILDINGS AND SYSTEMS SUCH AS: ROOFING; BOILER & AIR CONDITIONING; REPAIRS AND RESEALING OF ROADWAYS.

437 - OPERATIONAL IMPROVEMENT CONTRACT - CONTRACTS LET TO IMPROVE AND UPGRADE OUR PHYSICAL PLANT AND PROPERTY SUCH AS: RENOVATION OF LAVATORIES; HVAC SYSTEMS; RESURFACING OF ROADS AND PARKING LOT EXPANSION. (RESERVED FOR MAJOR REMODELING PROJECTS).

438 - SNOW REMOVAL - CONTRACTS FOR THE PLOWING AND REMOVAL OF SNOW ON SCHOOL GROUNDS.

OBJECT CODES

400'S SERVICES, FEES, TRAVEL, ETC. (CONTINUED)

446 - SPECIAL FEES - ANY SPECIAL FEES (E.G. GOLF FEES, NOTARY PUBLIC NEW/RENEWAL).

447 - OFFICIAL FEES - COVERS PAYMENT TO INDIVIDUALS, OTHER THAN G.C.S.D. EMPLOYEES, OFFICIATING CONTESTS.

448 - MEDICAL FEES - COVERS PAYMENT OF ALL MEDICAL FEES FOR REQUIRED SERVICES PERFORMED BY A LICENSED PHYSICIAN.

449 - CONSULTANTS - PAYMENTS TO INDIVIDUALS CONTRACTED WITH BY THE DISTRICT FOR SPECIFIC COUNSEL AND ADVICE.

451 - CONTRACTED TRANSPORTATION - PRIVATE - CONTRACTS TO PRIVATE ORGANIZATIONS FOR TRANSPORTATION OF GREECE STUDENTS.

452 - CONTRACTED TRANSPORTATION - PUBLIC - PAYMENT TO THE PUBLIC TRANSIT SYSTEM FOR GREECE STUDENTS ATTENDING PRIVATE SCHOOLS USING THE BUS PASS SYSTEM AND REIMBURSEMENT TO ELIGIBLE PARENTS FOR TRANSPORTATION EXPENSES INCURRED BY NOT SELECTING THE BUS PASS SYSTEM.

460 - MAILING SERVICES - CONTRACTS FOR THE AFFIXING OF LABELS, SORTING AND BUNDLING OF MAIL FOR BULK MAILINGS.

461 - ADVERTISING - NOTIFICATION IN VARIOUS PUBLICATIONS AND NEWS MEDIA FOR JOB OPENINGS AND LEGAL NOTICES SUCH AS BID OPENINGS AND BUDGET VOTES.

462 - POSTAGE - BULK AND METERED MAILINGS.

470 - EQUIPMENT RENTAL - RENTALS OF COPY MACHINES, COMPUTERS, INSTRUCTIONAL MACHINES, AND SPECIALTY EQUIPMENT NOT OWNED BY THE DISTRICT.

473 - EQUIPMENT REPAIR - CONTRACTED REPAIRS FOR ANY EQUIPMENT ITEM NOT REPAIRABLE BY DISTRICT EMPLOYEES.

480 - ARBITRATION & NEGOTIATIONS- LEGAL COUNSEL, COURT REPORTER AND ARBITRATOR FEES FOR NEGOTIATING EMPLOYEE CONTRACTS AND PROCESSING GRIEVANCES RESULTING FROM THE CONTRACTS.

481 - WORKSHOPS (TOURNAMENTS) - CONTRACTED WORKSHOPS FOR EMPLOYEES AND APPROVED SPECIAL INTERSCHOLASTIC COMPETITIONS.

484 - MEMBERSHIPS - APPROVED INSTITUTIONAL MEMBERSHIPS IN PROFESSIONAL ORGANIZATIONS.

OBJECT CODES

400'S SERVICES, FEES, TRAVEL, ETC. (CONTINUED)

485 - TRAVEL
- DISTRICT BUSINESS
- REIMBURSEMENT OF COSTS INCURRED IN THE CARRYING ON OF OFFICIAL DISTRICT BUSINESS. (SEE 486 FOR SPECIAL CONFERENCE AND SEMINARS).

486 - TRAVEL
- CONFERENCE - TO REIMBURSE EMPLOYEES AND BOARD MEMBERS FOR EXPENSES INCURRED WHILE ATTENDING SPECIAL CONFERENCES AND/OR SEMINARS FOR THE DISTRICT.

487 - PROFESSIONAL LEAVE - FUNDS SET ASIDE TO COVER THE DISTRICT'S OBLIGATION OUTLINED IN THE PROFESSIONAL LEAVE PROVISION OF THE TEACHERS' CONTRACT.

499 - MISCELLANEOUS - MINOR CONTRACTED EXPENSES INCURRED FOR WHICH NO ESTABLISHED CODE IS APPROPRIATE.

OBJECT CODES

700'S SPECIAL FINANCE

700 - RESERVE FOR OR 1ST QUARTER 799 - PLANNED BUDGET BALANCE AT END OF FISCAL YEAR TO COVER COSTS INCURRED UNTIL THE FOLLOWING YEAR'S TAX MONEY IS PAID TO THE DISTRICT.

710 - INSURANCE PREMIUMS - COSTS INVOLVED IN MAINTAINING INSURANCE POLICIES.

711 - INSURANCE CLAIMS EXPENSES - TO COVER LOSSES NOT COVERED BY INSURANCE POLICIES. (E.G. DEDUCTIBLE AMOUNTS).

730 - ASSESSMENTS - TO COVER COST OF COUNTY TAX ASSESSMENT FOR DISTRICT PROPERTY.

731 - JUDGEMENTS & CLAIMS - TO COVER COST OF VERIFIED CLAIMS AGAINST THE DISTRICT.

732 - REFUNDS - PRIOR YEAR - TO REFUND RECEIPTS RECEIVED DURING PRIOR YEAR(S).

750 - TRANSFER - SCHOOL LUNCH - GENERAL FUND SUBSIDY FOR SCHOOL LUNCH FUND; REQUIRES SPECIFIC DISTRICT VOTER APPROVAL.

751 - TRANSFER - FEDERAL FUNDS - GENERAL FUND TO COVER REQUIRED TRANSFER FOR FEDERAL FUND PROJECTS.

752 - TRANSFER - CAPITAL - GENERAL FUND APPROPRIATION TO COVER THE TRANSFER OF FUNDS FOR CAPITAL PROJECTS; REQUIRES SPECIAL DISTRICT VOTER APPROVAL.

753 - TRANSFER - TRUST & AGENCY - USED ONLY FOR SPECIAL FREE SCHOOL DISTRICT REVENUE ACCOUNTING.

770 - PRINCIPAL - BONDS - TO INCLUDE ALL PAYMENTS OF PRINCIPAL ON BONDED INDEBTEDNESS PAID DURING ANY GIVEN YEAR.

771 - INTEREST - BONDS - COVERS ALL INTEREST PAID ON BONDED INDEBTEDNESS.

772 - INTEREST - T.A.N.'S - INTEREST EXPENSE ON CASH BORROWED THAT IS NEEDED TO COVER EXPENDITURES PRIOR TO THE COLLECTION OF TAXES.

773 - BOND SERVICE CHARGES - ALL COSTS INCURRED IN HANDLING THE TRANSACTIONS NECESSARY TO SERVICE THE DISTRICT'S DEBT PAYMENTS.

OBJECT CODES

700'S SPECIAL FINANCE (CONTINUED)

774 - BORROWING EXPENSES - COSTS INCURRED IN CONNECTION WITH ISSUING DISTRICT'S OBLIGATION.

790 - UNCLASSIFIED - MISCELLANEOUS EXPENSES NOT PROPERLY CHARGED TO OTHER ESTABLISHED CODE.